

MEMORANDUM FOR THE RECORD

30 September 1954

25X1A9A

Technical Accounting Staff

Reciprocal Accounts (No. 135) between Fiscal and Finance Divisions

1. When the Manual of General Ledger Accounts for the Fiscal Division and the Manual of General Ledger Accounts for the Finance Division are next revised, the subject accounts should be revised to recognize adjusting entries which are necessary from time to time.
2. For example, pursuant to instructions contained in a memorandum from Chief, Technical Accounting Staff, to the Chiefs of the Fiscal and Finance Divisions, dated 20 June 1954, the balances of accounts 135 (by decimals) for the two oldest active appropriations are adjusted to debit balances which are equal to the sum of the credit balances of related accounts 510 (by decimals) and 520 (by decimals). The result of this procedure is that all funds drawn down (by DCI vouchers) in excess of the amounts required to cover expenditures and unliquidated obligations recorded against the two oldest current appropriations are transferred to the decimal of account 135 which represents the most recent active appropriation.

25X1A9A

TAS/JCS:jh (30 Sept 54)

Distribution:

Orig. -TAS Files (Subject)

1 - TAS Chrono

1 - MOGLA Fiscal Div

1 - MOGLA Finance Div.

This document part of classified integrated file. NAME CHECK required prior to individual classification action.

JOB NO. BOX NO. FLD NO. DOC. NO. 2 NO CHANGE
IN CLASS/ /DECLASS/ /CLASS CHANGED TO: TS 8 RET. JUST 22
NEXT REV DATE 6/12/77 REV DATE 6/12/77 REVIEWER 029725 TYPE DOC. 62
NO. PGS 1 CREATION DATE ORG COMP ORG ORG CLASS
REV CLASS C REV COORD. AUTH. HR 10-3

ORIGINAL CLE BY 061790
 DECL. & REVW ON 2009
EXT BY ND G YRS BY SAME
3 d (3)